

Rocky Mountain Power
Exhibit RMP____(EDW-2)
Docket No. 07-
Witness: Erich D. Wilson

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Erich D. Wilson
Defined Benefit Pension Trends-Primary Type of Benefit Formula

December 2007

**Defined Benefit Pension Trends
2000 Through 2006
Primary Type of Benefit Formula**

All Industries	2000	2001	2002	2003	2004	2005	2006
<i>Number of plans</i>	759	688	679	677	640	583	511
Final average pay	71%	67%	63%	58%	57%	55%	53%
Career average pay	7%	7%	6%	6%	6%	6%	6%
Cash balance	18%	22%	25%	30%	31%	33%	34%
Pension equity	3%	4%	5%	5%	5%	5%	7%
Other (e.g., fixed dollar only)	1%	<1%	1%	1%	1%	1%	<1%
	100%	100%	100%	100%	100%	100%	100%

Utilities	2000	2001	2002	2003	2004	2005	2006
<i>Number of plans</i>	47	44	44	56	47	51	43
Final average pay	79%	75%	68%	54%	45%	49%	51%
Career average pay	2%	5%	5%	5%	6%	6%	7%
Cash balance	19%	18%	23%	38%	43%	41%	35%
Pension equity	0%	2%	4%	3%	6%	4%	7%
Other (e.g., fixed dollar only)	0%	0%	0%	0%	0%	0%	0%
	100%	100%	100%	100%	100%	100%	100%

Source: Hewitt Associates SpecBook™